



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 516 Dispur, Thursday, 14th July, 2022, 23rd Ashadha, 1944 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

DEPARTMENT OF HOUSING & URBAN AFFAIRS.

NOTIFICATION

The 28th June, 2022

No. UDD(M)136/2022/17.- Whereas the last reassessment of holdings in the areas covered by Urban Local Bodies in Assam was undertaken several years before;

Whereas some of the Municipal Boards had assessed property tax way back in 1979 and the said assessment is still continuing without modification;

Whereas during the long span of period, the annual values of holdings have increased substantively and the State Revenue Department has also revised the land values;

Whereas the 15th Finance Commission has recommended in its Report for 2021-26 at para 7.101 & 7.102 that to be eligible for receipt of grants, the Urban Local Bodies have to notify floor rates of property taxes and the collection has to in tandem with the growth rate of State's own GSDP growth;

Whereas the 15 Finance Commission has further recommended the condition that the growth in property tax collection has to be at least as much as the simple average growth rate of the State's own GSDP in the most recent five years;

Now therefore, it is expedient in public interest and in the interest of Municipal Boards that revision of Annual Value of Holdings is undertaken in a cardinal and fair manner with a view to enhance the revenue of the Boards and to equip them to render basic civic services with ease.

Hence in pursuance of Section 79 (A)(5) of the Assam Municipal Act, 1956, a Committee under the Chairmanship of Deputy Commissioners of respective districts along with following members is hereby constituted for the purpose.

- I. Deputy Commissioner as Chairman, in case of the Municipalities which are located within the area of a Sadar Sub-Division in a District, in other cases of Civil Sub-Divisions, the Sub-Divisional Officer (Civil) of the area will act as Chairman;
- II. The Chairman of the Concerned Municipality as member;

- III. The Executive Engineer or an Assistant Executive Engineer of the Roads wing of the Public Works Department Assam, within whose jurisdiction, the Municipality is located, as member;
- IV. The Executive Engineer or an Assistant Executive Engineer of the Buildings wing of the Public Works Department, Assam, within whose jurisdiction, the Municipality is located, as Member;
- V. The Officer of the Directorate of Town & Country Planning, functioning in the District/subdivision and within whose jurisdiction the Municipality is located, as Member;
- VI. The Revenue Circle Officer of the Area ;
- VII. The Vice-Chairman of the concerned Municipality, as Member-Secretary.

The Executive Officers of the Municipalities are to be co-opted as a special invitee to the committee by the Deputy Commissioners.

It is instructed that all the Municipal Boards (barring those whose last general assessment has not yet completed five years) in Assam shall carry out the exercise of revision of Annual Value of holdings and prepare fresh assessment lists as per procedures prescribed under Section 79-A, 79-B, 79-C, 79-D and 79 E of the Assam Municipal Act, 1956. While doing the exercise, the Municipal Boards will follow the following steps namely;-

- (1) Classification of Holdings as per situation,
- (2) Calculation of Carpet area as per Section 79-C
- (3) Fixation of annual rental value and Annual value, while doing so the value will be arrived with reference to latest zonal value of land and for value of building the latest **CPWD Schedule of Rates** may be consulted in so far as these relates to buildings. The Boards are at liberty to fix a justified percentage over the PWD SOR.
- (4) Determination of rates of tax as per Section 79-D
- (5) The exercise will be done as per approval of the Committee constituted under Section 79 -A (5) of the Act with Deputy Commissioner as Chairman.
- (6) The Chairman of the committee can requisition staff, as may be required, from other Departments for the purpose of this exercise

The rate of Tax determined shall be published by respective Municipal Board by issuing a public notice. A list of holdings shall be prepared based on the exercise which will also be published for information of Tax Payers by December 31st 2022.

The assessment so made shall be valid for a period of 5 years and shall be revised every five years under Section 79-F. There would be continuous updating of the holdings based on future revision of land value and value of holdings.

The operational guidelines are enclosed. Further clarification on the implementation of these guidelines shall be issued from time to time with the approval of Senior Most Secretary of the Department.

KAVITHA PADMANABHAN,
Commissioner & Secretary to the Government of Assam,
Department of Housing & Urban Affairs.